

UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO
HATO REY (SAN JUAN) DIVISION

In re: §
§
ACADEMIA SAGRADO CORAZON, § Case No. 15-06955
INC. §
§
Debtor §

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)**

NOREEN WISCOVITCH-RENTAS, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: 243,445.00 (Without deducting any secured claims)	Assets Exempt: NA
Total Distributions to Claimants: 491,093.30	Claims Discharged Without Payment: NA
Total Expenses of Administration: 61,847.82	

3) Total gross receipts of \$ 604,632.68 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ 51,691.56 (see **Exhibit 2**), yielded net receipts of \$ 552,941.12 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$ NA	\$ 39,799.39	\$ 39,799.39	\$ 39,799.39
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	NA	43,458.63	43,458.63	43,458.63
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	NA	18,389.19	18,389.19	18,389.19
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	NA	105,767.13	105,767.13	105,767.13
GENERAL UNSECURED CLAIMS (from Exhibit 7)	220,979.00	389,054.18	389,054.18	345,526.78
TOTAL DISBURSEMENTS	\$ 220,979.00	\$ 596,468.52	\$ 596,468.52	\$ 552,941.12

4) This case was originally filed under chapter 11 on 09/09/2015 , and it was converted to chapter 7 on 10/05/2016 . The case was pending for 17 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 02/16/2018 By: /s/NOREEN WISCOVITCH-RENTAS
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 – GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
Post-Petition Interest Deposits	1270-000	1,254.63
FINANCIAL ACCOUNT	1290-000	603,378.05
TOTAL GROSS RECEIPTS		\$ 604,632.68

¹The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
Universidad Interamericana de Puerto Rico, Inc.	Non-Estate Funds Paid to Third Parties	8500-002	51,691.56
TOTAL FUNDS PAID TO DEBTOR & THIRD PARTIES			\$ 51,691.56

EXHIBIT 3 – SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
2-3(A)	INTERNAL REVENUE SERVICE	4300-000	NA	39,799.39	39,799.39	39,799.39
TOTAL SECURED CLAIMS			\$ NA	\$ 39,799.39	\$ 39,799.39	\$ 39,799.39

EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
NOREEN WISCOVITCH-RENTAS	2100-000	NA	30,897.06	30,897.06	30,897.06
NOREEN WISCOVITCH-RENTAS	2200-000	NA	72.19	72.19	72.19
OFFICE OF THE U.S. TRUSTEE	2950-000	NA	1,300.00	1,300.00	1,300.00
Vilarino & Assoc.,LLC	3210-000	NA	7,762.50	7,762.50	7,762.50
Vilarino & Assoc.,LLC	3220-000	NA	129.33	129.33	129.33
TAMAREZ CPA, LLC	3410-000	NA	3,140.00	3,140.00	3,140.00
TAMAREZ CPA, LLC	3420-000	NA	157.55	157.55	157.55
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		\$ NA	\$ 43,458.63	\$ 43,458.63	\$ 43,458.63

EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
INTERNAL REVENUE SERVICE	6810-000	NA	18,389.19	18,389.19	18,389.19
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		\$ NA	\$ 18,389.19	\$ 18,389.19	\$ 18,389.19

EXHIBIT 6 – PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
9(A)	DEPARTMENT OF TREASURY	5800-000	NA	32,309.54	32,309.54	32,309.54
2-3(B)	INTERNAL REVENUE SERVICE	5800-000	NA	70,615.30	70,615.30	70,615.30
8(A)	STATE INSURANCE FUND CORP.	5800-000	NA	2,842.29	2,842.29	2,842.29
TOTAL PRIORITY UNSECURED CLAIMS			\$ NA	\$ 105,767.13	\$ 105,767.13	\$ 105,767.13

EXHIBIT 7 – GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	BIG DEAL EXTERMINATOR		1,450.00	NA	NA	0.00
	DEPORTES SALVADOR COLON, INC.		700.00	NA	NA	0.00
	DREYFOUS & ASSOCIATES, INC.		14,000.00	NA	NA	0.00
	EDU COMPUTER CORPORATION		39,000.00	NA	NA	0.00
	ELECTRIC SERVICE CORP		1,300.00	NA	NA	0.00

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	JEZSOR PRINTS CORP		1,079.00	NA	NA	0.00
	OTIS ELEVATOR, CORP.		2,000.00	NA	NA	0.00
	ROYAL FINANCE, CORP.		1,200.00	NA	NA	0.00
	SES ELEVATOR SERVICES, CORP.		2,250.00	NA	NA	0.00
6	AUTORIDAD ACUEDUCTOS Y ALCANTARILLADOS	7100-000	40,000.00	45,161.98	45,161.98	45,161.98
5	AUTORIDAD ENERGIA ELECTRICA	7100-000	118,000.00	118,772.32	118,772.32	118,772.32
7	BANCO POPULAR DE PUERTO RICO	7100-000	NA	64,161.97	64,161.97	64,161.97
9(B)	DEPARTMENT OF TREASURY	7100-000	NA	7,717.32	7,717.32	7,717.32
3-2	OFFICE OF THE UNITED STATES TRUSTEE	7100-000	NA	325.00	325.00	325.00
4-2	OFFICE OF THE UNITED STATES TRUSTEE	7100-000	NA	3,250.00	3,250.00	3,250.00
1	Pioneer Funding Group, LLC	7100-000	NA	23,200.00	23,200.00	23,200.00
13	Pioneer Funding Group, LLC	7100-000	NA	45,598.47	45,598.47	45,598.47

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
8(B)	STATE INSURANCE FUND CORP.	7100-000	NA	10,611.77	10,611.77	10,611.77
9(C)	DEPARTMENT OF TREASURY	7300-000	NA	48,719.02	48,719.02	18,534.67
2-3(C)	INTERNAL REVENUE SERVICE	7300-000	NA	21,536.33	21,536.33	8,193.28
TOTAL GENERAL UNSECURED CLAIMS			\$ 220,979.00	\$ 389,054.18	\$ 389,054.18	\$ 345,526.78

FORM 1
Document Page 8 of 17
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit 8

Case No: 15-06955 MCF
Case Name: ACADEMIA SAGRADO CORAZON, INC.

Judge: Mildred Caban Flores

Trustee Name: NOREEN WISCOVITCH-RENTAS

Date Filed (f) or Converted (c): 10/05/2016 (c)

341(a) Meeting Date: 11/10/2016

For Period Ending: 02/16/2018

Claims Bar Date: 02/08/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
<p>1. Commercial Property</p> <p>CONCRETE BUILDING WITH THREE (3) FLOORS ON CORRESPONDING LOT DEDICATED TO ACADEMIC ACTIVITIES LOCATED AT 1308 AVENIDA PONCE DE LEON, PARADA 19.5 SANTURCE, SAN JUAN, PUERTO RICO, 00908. AVERAGE AGE OF THIS REAL IS 80 YEARS. 2ND BUILDING MIXED CONCRETE-WOOD WITH A ZINC paneled ceiling on corresponding lot located at 1308 AVENIDA PONCE DE LEON AVENUE, PARADA 19.5 SANTURCE, SAN JUAN, PUERTO RICO, 00908. DUE TO COST-EFFECTIVENESS THIS BUILDING IS NO LONGER OPERATED AND IS CLOSED. AVERAGE AGE OF THIS REAL IS 70 YEARS.</p> <p>Debtor amended schedule A to updated value of commercial property .(original value \$1.200,000.00) docket 46 filed 3/8/16 during chapter 11</p> <p>The building and equipment was sold during chapter 11. - Noreen Wiscovitch 02/18/2017</p>	200,000.00	0.00		0.00	FA
<p>2. FINANCIAL ACCOUNT</p> <p>BANCO SANTANDER ACCOUNT 3004760521.</p> <p>This account was closed during Chapter 11</p>	22,000.00	0.00		0.00	FA

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1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
<p>3. OFFICE EQUIPMENT</p> <p>STUDENT DESKS (301X\$15=\$4,515.00); 21,445.00 DESKS (41X\$50=\$2,050); BLACKBOARDS (43X\$50=\$2,150) FANS (23X\$20=\$460); CRUCIFIXES (10X\$20=\$200); RELIGIOUS ICONOGRAPHY/IMAGES (16X\$20=\$320); ATRIL (18X\$15=\$270); BOOK CASES (38X\$30=\$1,140); CHAIRS (56X\$20=\$1,120); REFRIGERATOR (2X\$50=\$100); ARCHIVOS (27X\$50=\$1,350); COMPUTERS (11X\$300=\$3,300); TV SETS (4X\$100=\$400); DVD (1X\$50=\$50); VCR (1X\$20=\$20); PRINTERS (2X\$100=\$200); COMPUTER TABLES (3X\$50=\$150); FAX MACHINES (1X\$50=\$50); TYPEWRITER (1X\$25=\$25); PHOTOCOPIERS (1X\$500=\$500); GURNY (1X\$50=\$50); FRAMED ART (6X\$15=\$90); TELEPHONES (5X\$10=\$50); BULLETIN BOARDS (2X\$15=\$30); CREDENZAS (2X\$100=\$200); FLAGS (5X\$30=\$150); PAPER SHREDDERS (1X\$30=\$30); STOVES (4X\$50=\$200); WASHING MACHINE (1X\$200=\$200); DRYER MACHINE (1X\$200=\$200); MICROWAVE OVEN (6X\$50=\$300); BOOK CART (1X\$15=\$15); DUMBBELLS (36X\$10=\$360); DUMBBELL STAND (2X\$50=\$100); EXERCISE WEIGHTS (90X\$10=\$900); SOUND SYSTEM (1X\$200=\$200);</p> <p>The building and equipment was sold during chapter 11. - Noreen Wiscovitch 02/18/2017</p>	21,445.00	0.00		0.00	FA

Document Page 10 of 17
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

Exhibit 8

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Judge: Mildred Caban Flores

Trustee Name: NOREEN WISCOVITCH-RENTAS

Date Filed (f) or Converted (c): 10/05/2016 (c)

341(a) Meeting Date: 11/10/2016

For Period Ending: 02/16/2018

Claims Bar Date: 02/08/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
4. FINANCIAL ACCOUNT (u) DIP account No 3004760807	603,378.05	588,498.43		603,378.05	FA
5. Tax Refund (u) 941 tax refund for March 2015. The IRS has informed accountant that this was an error. Debtor has large debt with IRS. No tax refund will be issued. - Noreen Wiscovitch 08/13/2017	0.00	0.00		0.00	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		1,254.63	Unknown

				Gross Value of Remaining Assets
TOTALS (Excluding Unknown Values)	\$846,823.05	\$588,498.43		\$604,632.68 \$0.00
				(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

Checks cut. - Noreen Wiscovitch 12/01/2017

NFR and TFR submitted to UST. - Noreen Wiscovitch 08/28/2017

Settlement stipulation approved. Trustee issued Payment. Trustee to review claims in order to TFR. - Noreen Wiscovitch 07/28/2017

Trustee is negotiating a settlement with buyer of the realty during Chapter 11. - Noreen Wiscovitch 3/31/2017

Trustee has hired accountant and attorney to determine. Tax liability for the sale and the effect of donation of the value of the building. Trustee has received demand for return of money by the buyer. - Noreen Wiscovitch 02/18/2017

Trustee Investigating Debtor's Financial Affairs. - Noreen Wiscovitch 10/11/2016

Initial Projected Date of Final Report (TFR): 12/31/2018

Current Projected Date of Final Report (TFR): 12/31/2018

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 15-06955

Trustee Name: NOREEN WISCOVITCH-RENTAS

Exhibit 9

Case Name: ACADEMIA SAGRADO CORAZON, INC.

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX9527

Checking

Taxpayer ID No: XX-XXX1078

Blanket Bond (per case limit): \$20,264,373.00

For Period Ending: 02/16/2018

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
10/05/16	4	BANCO SANTANDER PO BOX 362589 SAN JUAN, PR 00936-2589	Closed Bank Account funds from DIP account No 3004760807	1290-000	\$588,498.43		\$588,498.43
10/14/16	4	BANCO SANTANDER BANKRUPTCY DIVISION PO BOX 362589 SAN JUAN, PR 00936-2589	Closed Bank Account closed DIP account	1290-000	\$14,879.62		\$603,378.05
12/13/16		Transfer to Acct # xxxxxx8035	Transfer of Funds	9999-000		\$600,000.00	\$3,378.05
07/12/17		Transfer from Acct # xxxxxx8035	Transfer of Funds	9999-000	\$55,000.00		\$58,378.05
07/18/17	101	Universidad Interamericana de Puerto Rico, Inc. c/o Charles A. Cuprill, Esq. Charles A. Cuprill, P.S.C., Law Offices 356 Fortaleza Street, Second Floor San Juan, PR 00901	Stipulation Dkt. No. 144 and Approved Dkt. No. 145.	8500-002		\$51,691.56	\$6,686.49
12/01/17		Transfer from Acct # xxxxxx8035	Transfer of Funds	9999-000	\$546,254.63		\$552,941.12
12/01/17	102	NOREEN WISCOVITCH-RENTAS PMB #136 400 Calle Calaf SAN JUAN, PR 00918	Final distribution representing a payment of 100.00 % per court order.	2100-000		\$30,897.06	\$522,044.06
12/01/17	103	NOREEN WISCOVITCH-RENTAS PMB #136 400 Calle Calaf SAN JUAN, PR 00918	Final distribution representing a payment of 100.00 % per court order.	2200-000		\$72.19	\$521,971.87
12/01/17	104	OFFICE OF THE U.S. TRUSTEE OCHOA BUILDING 500 STREET, SUITE 301 SAN JUAN, PR 00901-1922	Final distribution to claim 14 representing a payment of 100.00 % per court order.	2950-000		\$1,300.00	\$520,671.87
12/01/17	105	Vilarino & Assoc.,LLC Vilarino & Associates LLC PO BOX 9022515 SAN JUAN, PR 00902-2515	Final distribution representing a payment of 100.00 % per court order.	3210-000		\$7,762.50	\$512,909.37

Page Subtotals:

\$1,204,632.68

\$691,723.31

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 15-06955

Trustee Name: NOREEN WISCOVITCH-RENTAS

Exhibit 9

Case Name: ACADEMIA SAGRADO CORAZON, INC.

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX9527

Checking

Taxpayer ID No: XX-XXX1078

Blanket Bond (per case limit): \$20,264,373.00

For Period Ending: 02/16/2018

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
12/01/17	106	Vilarino & Assoc., LLC Vilarino & Associates LLC PO BOX 9022515 SAN JUAN, PR 00902-2515	Final distribution representing a payment of 100.00 % per court order.	3220-000		\$129.33	\$512,780.04
12/01/17	107	TAMAREZ CPA, LLC P.O. BOX 194136 SAN JUAN, PR 00919-4136	Final distribution representing a payment of 100.00 % per court order.	3410-000		\$3,140.00	\$509,640.04
12/01/17	108	TAMAREZ CPA, LLC P.O. BOX 194136 SAN JUAN, PR 00919-4136	Final distribution representing a payment of 100.00 % per court order.	3420-000		\$157.55	\$509,482.49
12/01/17	109	INTERNAL REVENUE SERVICE P.O. BOX 7317 PHILADELPHIA, PA 19101-7317	Final distribution to claim 2 representing a payment of 100.00 % per court order.	4300-000		\$39,799.39	\$469,683.10
12/01/17	110	INTERNAL REVENUE SERVICE P.O. BOX 7317 PHILADELPHIA, PA 19101-7317	Final distribution to claim 12 representing a payment of 100.00 % per court order.	6810-000		\$18,389.19	\$451,293.91
12/01/17	111	INTERNAL REVENUE SERVICE P.O. BOX 7317 PHILADELPHIA, PA 19101-7317	Final distribution to claim 2 representing a payment of 100.00 % per court order.	5800-000		\$70,615.30	\$380,678.61
12/01/17	112	STATE INSURANCE FUND CORP. BANKRUPTCY DIVISION P.O. BOX 365028 SAN JUAN, PR 00936-5028	Final distribution to claim 8 representing a payment of 100.00 % per court order.	5800-000		\$2,842.29	\$377,836.32
12/01/17	113	DEPARTMENT OF TREASURY BANKRUPTCY DEPARTMENT P.O. BOX 9024140 SECTION 424 SAN JUAN, PR 00902-4140	Final distribution to claim 9 representing a payment of 100.00 % per court order.	5800-000		\$32,309.54	\$345,526.78
12/01/17	114	Pioneer Funding Group, LLC Greeley Square Station P.O. Box 20188 New York, NY 10001	Final distribution to claim 1 representing a payment of 100.00 % per court order.	7100-000		\$23,200.00	\$322,326.78
12/01/17	115	OFFICE OF THE UNITED STATES TRUSTEE OCHOA BUILDING 500 TANCA STREET, SUITE 301 SAN JUAN, PR 00901-1922	Final distribution to claim 3 representing a payment of 100.00 % per court order.	7100-000		\$325.00	\$322,001.78

Page Subtotals:

\$0.00

\$190,907.59

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 15-06955
Case Name: ACADEMIA SAGRADO CORAZON, INC.

Trustee Name: NOREEN WISCOVITCH-RENTAS
Bank Name: BANCO SANTANDER
Account Number/CD#: XXXXXX9527
Checking

Exhibit 9

Taxpayer ID No: XX-XXX1078
For Period Ending: 02/16/2018

Blanket Bond (per case limit): \$20,264,373.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
12/01/17	116	OFFICE OF THE UNITED STATES TRUSTEE OCHOA BUILDING 500 TANCA STREET, SUITE 301 SAN JUAN, PR 00901-1922	Final distribution to claim 4 representing a payment of 100.00 % per court order.	7100-000		\$3,250.00	\$318,751.78
12/01/17	117	AUTORIDAD ENERGIA ELECTRICA BANKRUPTCY DEPARTMENT P.O. BOX 364267 SAN JUAN, PR 00936-4267	Final distribution to claim 5 representing a payment of 100.00 % per court order.	7100-000		\$118,772.32	\$199,979.46
12/01/17	118	AUTORIDAD ACUEDUCTOS Y ALCANTARILLADOS BANKRUPTCY DEPARTMENT P.O. BOX 7066 SAN JUAN, PR 00916-7066	Final distribution to claim 6 representing a payment of 100.00 % per court order.	7100-000		\$45,161.98	\$154,817.48
12/01/17	119	BANCO POPULAR DE PUERTO RICO MIGDALIA GUASP, ESQ. SPECIAL LOANS DEPARTMENT P.O. BOX 362708 SAN JUAN, PR 00936-2708	Final distribution to claim 7 representing a payment of 100.00 % per court order.	7100-000		\$64,161.97	\$90,655.51
12/01/17	120	STATE INSURANCE FUND CORP. BANKRUPTCY DIVISIONN P.O. BOX 365028 SAN JUAN, PR 00936-5028	Final distribution to claim 8 representing a payment of 100.00 % per court order.	7100-000		\$10,611.77	\$80,043.74
12/01/17	121	DEPARTMENT OF TREASURY BANKRUPTCY DEPARMENT P.O. BOX 9024140 SECTION 424 SAN JUAN, PR 00902-4140	Final distribution to claim 9 representing a payment of 100.00 % per court order.	7100-000		\$7,717.32	\$72,326.42
12/01/17	122	Pioneer Funding Group, LLC Greeley Square Station P.O. Box 20188 New York, NY 10001	Final distribution to claim 13 representing a payment of 100.00 % per court order.	7100-000		\$45,598.47	\$26,727.95
12/01/17	123	INTERNAL REVENUE SERVICE P.O. BOX 7317 PHILADELPHIA, PA 19101-7317	Final distribution to claim 2 representing a payment of 38.04 % per court order.	7300-000		\$8,193.28	\$18,534.67

Page Subtotals:

\$0.00

\$303,467.11

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 15-06955
Case Name: ACADEMIA SAGRADO CORAZON, INC.

Trustee Name: NOREEN WISCOVITCH-RENTAS
Bank Name: BANCO SANTANDER
Account Number/CD#: XXXXXX9527
Checking

Exhibit 9

Taxpayer ID No: XX-XXX1078
For Period Ending: 02/16/2018

Blanket Bond (per case limit): \$20,264,373.00
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
12/01/17	124	DEPARTMENT OF TREASURY BANKRUPTCY DEPARMENT P.O. BOX 9024140 SECTION 424 SAN JUAN, PR 00902-4140	Final distribution to claim 9 representing a payment of 38.04 % per court order.	7300-000		\$18,534.67	\$0.00

COLUMN TOTALS	\$1,204,632.68	\$1,204,632.68
Less: Bank Transfers/CD's	\$601,254.63	\$600,000.00
Subtotal	\$603,378.05	\$604,632.68
Less: Payments to Debtors	\$0.00	\$0.00
Net	\$603,378.05	\$604,632.68

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 15-06955
Case Name: ACADEMIA SAGRADO CORAZON, INC.

Trustee Name: NOREEN WISCOVITCH-RENTAS

Exhibit 9

Bank Name: BANCO SANTANDER

Account Number/CD#: XXXXXX8035

Interest Bearing

Taxpayer ID No: XX-XXX1078

Blanket Bond (per case limit): \$20,264,373.00

For Period Ending: 02/16/2018

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account/CD Balance (\$)
12/13/16		Transfer from Acct # xxxxxx9527	Transfer of Funds	9999-000	\$600,000.00		\$600,000.00
01/31/17	INT	BANCO SANTANDER	Interest Posting	1270-000	\$61.64		\$600,061.64
02/28/17	INT	BANCO SANTANDER	Interest	1270-000	\$115.08		\$600,176.72
03/31/17	INT	BANCO SANTANDER	Interest	1270-000	\$115.10		\$600,291.82
04/28/17	INT	BANCO SANTANDER	Interest	1270-000	\$12.34		\$600,304.16
04/28/17	INT	BANCO SANTANDER	Interest	1270-000	\$115.12		\$600,419.28
05/31/17	INT	BANCO SANTANDER	Interest	1270-000	\$135.71		\$600,554.99
06/30/17	INT	BANCO SANTANDER	Interest Posting	1270-000	\$123.40		\$600,678.39
07/12/17		Transfer to Acct # xxxxxx9527	Transfer of Funds	9999-000		\$55,000.00	\$545,678.39
07/31/17	INT	BANCO SANTANDER	Interest Posting	1270-000	\$120.01		\$545,798.40
08/31/17	INT	BANCO SANTANDER	Bank Interest	1270-000	\$115.89		\$545,914.29
09/29/17	INT	BANCO SANTANDER	Interest	1270-000	\$108.44		\$546,022.73
10/31/17	INT	BANCO SANTANDER	Interest Posting	1270-000	\$119.68		\$546,142.41
11/30/17	INT	BANCO SANTANDER	Interest	1270-000	\$112.22		\$546,254.63
12/01/17		Transfer to Acct # xxxxxx9527	Transfer of Funds	9999-000		\$546,254.63	\$0.00

COLUMN TOTALS	\$601,254.63	\$601,254.63
Less: Bank Transfers/CD's	\$600,000.00	\$601,254.63
Subtotal	\$1,254.63	\$0.00

Page Subtotals:

\$601,254.63	\$601,254.63
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Case:15-06955-MCF7 Doc#:166 Filed:04/10/18 Entered:04/10/18 13:49:54 Desc: Main

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Less: Payments to Debtors	\$0.00	\$0.00
Net	\$1,254.63	\$0.00

Exhibit 9

Exhibit 9

TOTAL OF ALL ACCOUNTS			
	NET		ACCOUNT
	NET DEPOSITS	DISBURSEMENTS	BALANCE
XXXXXX8035 - Interest Bearing	\$1,254.63	\$0.00	\$0.00
XXXXXX9527 - Checking	\$603,378.05	\$604,632.68	\$0.00
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	\$604,632.68	\$604,632.68	\$0.00
	(Excludes account transfers)	(Excludes payments to debtors)	Total Funds on Hand
Total Allocation Receipts:	\$0.00		
Total Net Deposits:	\$604,632.68		
Total Gross Receipts:	\$604,632.68		

Page Subtotals:

\$0.00

\$0.00